

House Bill 1217

By: Representative Martin of the 47th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
2 exemptions from sales and use taxation, so as to provide for an exemption with respect to
3 sales of eligible food and beverages dispensed by or through vending machines; to provide
4 for conditions and limitations; to provide for related matters; to repeal conflicting laws; and
5 for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
9 sales and use taxation, is amended by revising subparagraphs (A) and (C) of paragraph (57)
10 as follows:

11 "(57)(A) The sale for off-premises human consumption or use of eligible foods and
12 beverages, including food or drink dispensed by or through vending machines, to the
13 extent provided in subparagraph (B) of this paragraph."

14 "(C) For the purposes of this paragraph, 'eligible food and beverages' means any food
15 as defined in Section 3 of the federal Food Stamp Act of 1977 (P.L. 95-113), as
16 amended, 7 U.S.C.A. 2012(g), as such Act existed on January 1, 1996, except that
17 eligible food and beverages shall not include seeds or plants to grow food ~~and shall not~~
18 ~~include food or drink dispensed by or through vending machines or related operations."~~

19 **SECTION 2.**

20 All laws and parts of laws in conflict with this Act are repealed.